

		FOR OHF USE					

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**2004**  
**STATE OF ILLINOIS**  
**DEPARTMENT OF PUBLIC AID**  
**FINANCIAL AND STATISTICAL REPORT FOR**  
**LONG-TERM CARE FACILITIES**  
**(FISCAL YEAR 2004)**

IMPORTANT NOTICE  
 THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION  
 THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY  
 PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE  
 OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE  
 ANY INFORMATION ON OR BEFORE THE DUE DATE WILL  
 RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM  
 HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0022509

Facility Name: Alden Naperville Rehab & HCC

Address: 1525 South Oxford Lane Naperville 60565  
 Number City Zip Code

County: DuPage

Telephone Number: (773) 286-3883 Fax # (773) 286-3743

IDPA ID Number: 36 - 2997384

Date of Initial License for Current Owners: 01/09/79

Type of Ownership:

<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL
<input type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State
<input type="checkbox"/> Trust	<input type="checkbox"/> Partnership	<input type="checkbox"/> County
IRS Exemption Code <u>          </u>	<input checked="" type="checkbox"/> Corporation	<input type="checkbox"/> Other <u>          </u>
	<input type="checkbox"/> "Sub-S" Corp.	
	<input type="checkbox"/> Limited Liability Co.	
	<input type="checkbox"/> Trust	
	<input type="checkbox"/> Other <u>          </u>	

In the event there are further questions about this report, please contact:  
 Name: Steven M. Kroll Telephone Number: (773) 286-3883

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the  
 State of Illinois, for the period from 01/01/2004 to 12/31/2004  
 and certify to the best of my knowledge and belief that the said contents  
 are true, accurate and complete statements in accordance with  
 applicable instructions. Declaration of preparer (other than provider)  
 is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information  
 in this cost report may be punishable by fine and/or imprisonment.

Officer or  
 Administrator  
 of Provider

(Signed) \_\_\_\_\_ (Date) \_\_\_\_\_

(Type or Print Name) STEVEN M. KROLL

(Title) Chief Financial Officer

Paid  
 Preparer

(Signed) \_\_\_\_\_ (Date) \_\_\_\_\_

(Print Name and Title) \_\_\_\_\_

(Firm Name & Address) \_\_\_\_\_

(Telephone) ( ) Fax # ( )

MAIL TO: OFFICE OF HEALTH FINANCE  
 ILLINOIS DEPARTMENT OF PUBLIC AID  
 201 S. Grand Avenue East  
 Springfield, IL 62763-0001 Phone # (217) 782-1630

## STATE OF ILLINOIS

Page 2

Facility Name & ID Number Alden Naperville Rehab & HCC# 0022509 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

## III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days,  
(must agree with license). Date of change in licensed beds \_\_\_\_\_

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>203</u>	Skilled (SNF)	<u>203</u>	<u>74,298</u>	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>203</u>	TOTALS	<u>203</u>	<u>74,298</u>	7

## B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Public Aid Recipient	Private Pay	Other	Total	
8	SNF	<u>2,268</u>	<u>831</u>	<u>4,462</u>	<u>7,561</u>	8
9	SNF/PED					9
10	ICF	<u>40,334</u>	<u>6,682</u>	<u>1,333</u>	<u>48,349</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>42,602</u>	<u>7,513</u>	<u>5,795</u>	<u>55,910</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed  
bed days on line 7, column 4.) 75.25%

D. How many bed-hold days during this year were paid by Public Aid?

0 (Do not include bed-hold days in Section B.)E. List all services provided by your facility for non-patients.  
(E.g., day care, "meals on wheels", outpatient therapy)daycareF. Does the facility maintain a daily midnight census? yesG. Do pages 3 & 4 include expenses for services or  
investments not directly related to patient care?YES ☐ NO ☒

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES ☐ NO ☒

I. On what date did you start providing long term care at this location?

Date started 1/1/79

J. Was the facility purchased or leased after January 1, 1978?

YES ☒ Date 1/1/79 NO ☐

K. Was the facility certified for Medicare during the reporting year?

YES ☒ NO ☐ If YES, enter number  
of beds certified 154 and days of care provided 4,371Medicare Intermediary AdminiStar Federal

## IV. ACCOUNTING BASIS

MODIFIED  
ACCRUAL ☒ CASH\* ☐ CASH\* ☐Is your fiscal year identical to your tax year? YES ☒ NO ☐Tax Year: 12/31/04 Fiscal Year: 12/31/04

\* All facilities other than governmental must report on the accrual basis.

## STATE OF ILLINOIS

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Facility Name &amp; ID Number Alden Naperville Rehab &amp; HCC # 0022509 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

## V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY	
		Salary/Wage	Supplies	Other	Total					9	10
	A. General Services	1	2	3	4	5	6	7	8		
1	Dietary	421,441	31,191	8,000	460,632	1,717	462,349		462,349		1
2	Food Purchase		327,969		327,969	(29,605)	298,364	(19,199)	279,165		2
3	Housekeeping	218,807	16,943		235,750	1,424	237,174		237,174		3
4	Laundry	56,130	12,656		68,786	50	68,836		68,836		4
5	Heat and Other Utilities			176,317	176,317		176,317	361	176,678		5
6	Maintenance	96,303		125,482	221,785	229	222,014	2,894	224,908		6
7	Other (specify):* rel. party salary							41,348	41,348		7
8	TOTAL General Services	792,681	388,759	309,799	1,491,239	(26,185)	1,465,054	25,404	1,490,458		8
	B. Health Care and Programs										
9	Medical Director			30,000	30,000		30,000		30,000		9
10	Nursing and Medical Records	2,259,468	125,656	15,452	2,400,576	5,427	2,406,003	(71,590)	2,334,413		10
10a	Therapy	65,508			65,508		65,508		65,508		10a
11	Activities	141,631	4,414	3,452	149,497	207	149,704		149,704		11
12	Social Services	36,763			36,763		36,763		36,763		12
13	Nurse Aide Training										13
14	Program Transportation										14
15	Other (specify):* rel. party salary							30,920	30,920		15
16	TOTAL Health Care and Programs	2,503,370	130,070	48,904	2,682,344	5,634	2,687,978	(40,670)	2,647,308		16
	C. General Administration										
17	Administrative	134,806			134,806		134,806		134,806		17
18	Directors Fees										18
19	Professional Services			653,925	653,925		653,925	(502,764)	151,161		19
20	Dues, Fees, Subscriptions & Promotions			45,126	45,126		45,126	(36,062)	9,064		20
21	Clerical & General Office Expenses	169,075	17,184	52,699	238,958	363	239,321	33,510	272,831		21
22	Employee Benefits & Payroll Taxes			485,129	485,129	20,188	505,317	(2,878)	502,439		22
23	Inservice Training & Education										23
24	Travel and Seminar			5,418	5,418		5,418	13,351	18,769		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			192,375	192,375		192,375	295	192,670		26
27	Other (specify):* rel. party salary			(3,818)	(3,818)		(3,818)	375,152	371,334		27
28	TOTAL General Administration	303,881	17,184	1,430,854	1,751,919	20,551	1,772,470	(119,396)	1,653,074		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,599,932	536,013	1,789,557	5,925,502		5,925,502	(134,662)	5,790,840		29

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

## STATE OF ILLINOIS

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Facility Name & ID Number Alden Naperville Rehab & HCC

#0022509

Report Period Beginning: 01/01/2004 Ending: 12/31/2004

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			101,979	101,979		101,979	92,922	194,901			30
31	Amortization of Pre-Op. & Org.							1,770	1,770			31
32	Interest			224,640	224,640		224,640	(109,394)	115,246			32
33	Real Estate Taxes			120,865	120,865		120,865	7,718	128,583			33
34	Rent-Facility & Grounds			939,060	939,060		939,060	(939,060)				34
35	Rent-Equipment & Vehicles			9,931	9,931		9,931	22,410	32,341			35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			1,396,475	1,396,475		1,396,475	(923,634)	472,841			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		355,514	370,130	725,644		725,644	(42,282)	683,362			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops		42		42		42	(42)				41
42	Provider Participation Fee			111,143	111,143		111,143		111,143			42
43	Other (specify):*											43
44	<b>TOTAL Special Cost Centers</b>		355,556	481,273	836,829		836,829	(42,324)	794,505			44
	<b>GRAND TOTAL COST</b>											
45	(sum of lines 29, 37 & 44)	3,599,932	891,569	3,667,305	8,158,806		8,158,806	(1,100,620)	7,058,186			45

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

Facility Name &amp; ID Number Alden Naperville Rehab &amp; HCC

# 0022509

Report Period Beginning:

01/01/2004

Ending:

12/31/2004

## VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

		1 Amount	2 Refer- ence	3 OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	77,966	30		9
10	Interest and Other Investment Income	(144)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,020)	2		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees	(14,756)	21		17
18	Fines and Penalties				18
19	Entertainment	(54)	20		19
20	Contributions	(3,704)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(16,808)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	3,818	27		24
25	Fund Raising, Advertising and Promotional	(29,798)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule				29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ 15,500		\$	30

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	14,419	Various	34
35	Other- Attach Schedule	(1,130,539)	Pg 5a	35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (1,116,120)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B) )	\$ (1,100,620)		37

\*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		X	\$		38
39			X			39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44	Exceptional Care Program		X			44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

OHF USE ONLY							
48		49		50		51	52

Alden Naperville Rehab & HCC

ID# 0022509  
 Report Period Beginning: 01/01/2004  
 Ending: 12/31/2004

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	
1	Late Fees on Utilities	\$ (2,703)	5	1
2	Gift Shop Expense	(42)	41	2
3	Intercompany Interest	(161,161)	32	3
4	Misc Income	(293)	10	4
5	Marketing Manager	(21,358)	21	5
6	Marketing Manager	(2,878)	22	6
7	Depreciaton adjstment	4,414	30	7
8	Deferred maint.adj.	(4,414)	6	8
9	Eliminate rent due to sale/leaseback	(939,060)	34	9
10	IHCA fees	(3,044)	20	10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
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27				27
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31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(1,130,539)		49

## STATE OF ILLINOIS

Summary A

Facility Name &amp; ID Number Alden Naperville Rehab &amp; HCC

# 0022509

Report Period Beginning:

01/01/2004

Ending:

12/31/2004

## SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>A. General Services</b>													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(1,020)	0	0	(18,179)	0	0	0	0	0	0	0	(19,199)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(2,703)	0	3,064	0	0	0	0	0	0	0	0	361	5
6	Maintenance	(4,414)	0	9,152	0	0	0	(22)	(1,822)	0	0	0	2,894	6
7	Other (specify):*	0	0	41,348	0	0	0	0	0	0	0	0	41,348	7
8	<b>TOTAL General Services</b>	<b>(8,137)</b>	<b>0</b>	<b>53,564</b>	<b>(18,179)</b>	<b>0</b>	<b>0</b>	<b>(22)</b>	<b>(1,822)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,404</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(293)	0	0	(62,355)	(8,942)	0	0	0	0	0	0	(71,590)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	30,920	0	0	0	0	0	0	0	0	30,920	15
16	<b>TOTAL Health Care and Programs</b>	<b>(293)</b>	<b>0</b>	<b>30,920</b>	<b>(62,355)</b>	<b>(8,942)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(40,670)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(16,808)	0	(485,956)	0	0	0	0	0	0	0	0	(502,764)	19
20	Fees, Subscriptions & Promotions	(36,600)	0	538	0	0	0	0	0	0	0	0	(36,062)	20
21	Clerical & General Office Expenses	(36,114)	0	34,693	29,384	5,547	0	0	0	0	0	0	33,510	21
22	Employee Benefits & Payroll Taxes	(2,878)	0	0	0	0	0	0	0	0	0	0	(2,878)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	13,351	0	0	0	0	0	0	0	0	13,351	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	295	0	0	0	0	0	0	0	0	295	26
27	Other (specify):*	3,818	0	355,845	6,892	8,597	0	0	0	0	0	0	375,152	27
28	<b>TOTAL General Administration</b>	<b>(88,582)</b>	<b>0</b>	<b>(81,234)</b>	<b>36,276</b>	<b>14,144</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(119,396)</b>	<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	<b>(97,012)</b>	<b>0</b>	<b>3,250</b>	<b>(44,258)</b>	<b>5,202</b>	<b>0</b>	<b>(22)</b>	<b>(1,822)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(134,662)</b>	<b>29</b>

## STATE OF ILLINOIS

Summary B

Facility Name &amp; ID Number Alden Naperville Rehab &amp; HCC

# 0022509

Report Period Beginning:

01/01/2004

Ending:

12/31/2004

## SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>D. Ownership</b>													
30	Depreciation	82,380	0	9,144	0	1,398	0	0	0	0	0	0	92,922	30
31	Amortization of Pre-Op. & Org.	0	0	1,770	0	0	0	0	0	0	0	0	1,770	31
32	Interest	(161,305)	0	50,218	0	398	1,295	0	0	0	0	0	(109,394)	32
33	Real Estate Taxes	0	0	7,340	0	378	0	0	0	0	0	0	7,718	33
34	Rent-Facility & Grounds	(939,060)	0	0	0	0	0	0	0	0	0	0	(939,060)	34
35	Rent-Equipment & Vehicles	0	0	22,410	0	0	0	0	0	0	0	0	22,410	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	<b>TOTAL Ownership</b>	<b>(1,017,985)</b>	<b>0</b>	<b>90,882</b>	<b>0</b>	<b>2,174</b>	<b>1,295</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(923,634)</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	(17,262)	(28,259)	3,239	0	0	0	0	0	(42,282)	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	(42)	0	0	0	0	0	0	0	0	0	0	(42)	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	<b>TOTAL Special Cost Centers</b>	<b>(42)</b>	<b>0</b>	<b>0</b>	<b>(17,262)</b>	<b>(28,259)</b>	<b>3,239</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(42,324)</b>	<b>44</b>
45	<b>GRAND TOTAL COST (sum of lines 29, 37 &amp; 44)</b>	<b>(1,115,039)</b>	<b>0</b>	<b>94,132</b>	<b>(61,520)</b>	<b>(20,883)</b>	<b>4,534</b>	<b>(22)</b>	<b>(1,822)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,100,620)</b>	<b>45</b>



VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
see page 6k...				see page 6k		

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES
 ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger	4 Amount	5 Cost to Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
			Item		Name of Related Organization				
1	V			\$			\$	\$	1
2	V								2
3	V								3
4	V								4
5	V								5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$			\$	\$ *	14

\* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name &amp; ID Number Alden Naperville Rehab &amp; HCC

# 0022509

Report Period Beginning: 01/01/2004 Ending: 12/31/2004

## VII. RELATED PARTIES (continued)

- B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	19 Professional fees	\$ 496,800	Alden Management Services, Inc	0.00%	\$ 10,844	\$ (485,956)	15
16	V	21 Clerical and G & A		Alden Management Services, Inc		34,693	34,693	16
17	V	5 Utilities		Alden Management Services, Inc		3,064	3,064	17
18	V	6 Maintenance		Alden Management Services, Inc		9,152	9,152	18
19	V	24 Travel & seminar		Alden Management Services, Inc		13,351	13,351	19
20	V	26 Insurance		Alden Management Services, Inc		295	295	20
21	V	20 Dues/subscriptions/fees etc		Alden Management Services, Inc		538	538	21
22	V	30 Depreciation		Alden Management Services, Inc		9,144	9,144	22
23	V	31 Amortization		Alden Management Services, Inc		1,770	1,770	23
24	V	33 Real estate taxes		Alden Management Services, Inc		7,340	7,340	24
25	V	35 Rent-equipment/vehicles		Alden Management Services, Inc		22,410	22,410	25
26	V	32 Interest		Alden Management Services, Inc		50,218	50,218	26
27	V	7 Salaries-general serv		Alden Management Services, Inc		41,348	41,348	27
28	V	15 Salaries-health care		Alden Management Services, Inc		30,920	30,920	28
29	V	27 Salaries-general admin		Alden Management Services, Inc		355,845	355,845	29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 496,800			\$ 590,932	\$ * 94,132	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES
 ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	2 tube feeding	\$ 32,558	Pyramid Health Care	100.00%	\$ 14,379	\$ (18,179)	15
16	V	10 nursing supplies	67,250	Pyramid Health Care		4,895	(62,355)	16
17	V	39 perdiems/other supplies	39,232	Pyramid Health Care		21,970	(17,262)	17
18	V	21 gen'l & admin		Pyramid Health Care		29,384	29,384	18
19	V	27 general & admin.salaries		Pyramid Health Care		6,892	6,892	19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 139,040			\$ 77,520	\$ * (61,520)	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES
 ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	39 drugs	\$ 132,801	Forum Extended Care	100.00%	\$ 114,546	\$ (18,255)	15
16	V	10 house stock	6,241	Forum Extended Care		5,383	(858)	16
17	V	39 I. V.	72,772	Forum Extended Care		62,768	(10,004)	17
18	V	22		Forum Extended Care				18
19	V	21 gen'l & admin		Forum Extended Care		5,547	5,547	19
20	V	32 interest		Forum Extended Care		398	398	20
21	V	33 real estate tax		Forum Extended Care		378	378	21
22	V	30 depreciation		Forum Extended Care		1,398	1,398	22
23	V	27 general and admin salary		Forum Extended Care		8,597	8,597	23
24	V	10 Pharmacy consulting	8,084	Forum Extended Care			(8,084)	24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 219,898			\$ 199,015	\$ * (20,883)	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.      ☒ YES      ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3	4	5	6	7	8	
Schedule V	Line	Cost Per General Ledger Item	Amount	Cost to Related Organization Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	39 therapy	\$ 351,331	Community Physical Therapy	100.00%	\$ 354,570	\$ 3,239	15
16	V	32 interest		Community Physical Therapy		1,295	1,295	16
17	V	31 amortization		Community Physical Therapy				17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 351,331			\$ 355,865	\$ * 4,534	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES
 ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3	4	5	6	7	8	
Schedule V	Line	Cost Per General Ledger Item	Amount	Cost to Related Organization Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	6 repairs and maintenance	\$ 14,639	Alden Bennett Construction		\$ 14,617	\$ (22)	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 14,639			\$ 14,617	\$ * (22)	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES
 ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3	4	5	6	7	8	
Schedule V	Line	Cost Per General Ledger Item	Amount	Cost to Related Organization Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	6 CARPET CLEANING	\$ 11,440	ALDEN REALTY - CARPET CARE		\$ 10,238	\$ (1,202)	15
16	V	6 FLOOR CLEANING	6,370	ALDEN REALTY - FLOOR CARE		5,750	(620)	16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 17,810			\$ 15,988	\$ * (1,822)	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

## STATE OF ILLINOIS

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Facility Name &amp; ID Number ALDEN NURSING CENTER - POPLAR CREEK

# 003-2896

Report Period Beginning 01/01/04

Ending: 12/31/04

RELATED NURSING HOMES	
Name	City
Note: ANC = Alden Nursing Center	
ANC Lakeland	Chicago
ANC Long Grove	Long Grove
ANC Heather	Harvey
ANC Lincoln Park	Chicago
ANC Northmoor	Chicago
ANC Town Manor	Chicago
ANC Terrace of McHenry	McHenry
ANC Morrow	Chicago
ANC Wentworth	Chicago
ANC Naperville	Naperville
ANC Valley Ridge	Bloomington
ANC Village for Children & Young Adults	Bloomington
ANC Orland Park	Orland Park
ANC Princeton	Chicago
Alden of Old Town East	Bloomington
Alden of Old Town West	Bloomington
Alden Trails	Bloomington
Alden Northshore	Skokie
ANC Des Plaines	Des Plaines
ANC Des Plaines II	Des Plaines
ANC Alma Nelson	Rockford
ANC Park Stratmoor	Rockford
ANC Meadow Park	Rockford
ANC Waterford	Aurora
ANC Governors' Park	Barrington
ANC Gardens of Rockford	Rockford

OTHER RELATED BUSINESS ENTITIES		
Name	City	Type of Business
The Forum Prof. Center	Chicago	Office rental
Pyramid Health Care	Chicago	Nursing supplies
Forum Extended Care II	Chicago	Pharmacy
Alden Management	Chicago	Management
Alden Estates of Evanston	Evanston	Assisted living
Community Physical Therapy	Wood Dale	Therapy provider
Courts of Waterford	Aurora	Alzheimers unit
Gardens of Waterford	Aurora	Assisted living



## STATE OF ILLINOIS

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Facility Name & ID Number Alden Naperville Rehab & HCC # 0022509 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

## VII. RELATED PARTIES (continued)

## C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

**NOTE: ALL owners ( even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.**

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Floyd Schlossberg a.	President	Chief Executive	100.00	216,601	1.96	4.90	salary	\$ 11,163	27-7	1
2	Lauren Magnusson b.	Nurse coordinator	nursing admin.	0.00	69,944	1.96	4.90	salary	3,605	15-7	2
3	Terry Magnusson c.	Maint. Supervisor	construct/mainten	0.00	47,549	1.96	4.90	salary	2,451	7-7	3
4											4
5											5
6											6
7	a. Floyd Schlossberg is the President and sole stockholder of The Alden Group, Ltd.										7
8	b. Lauren Magnusson is the daughter of Floyd Schlossberg. Lauren is a nurse coordinator.										8
9	c. Terry Magnusson is the son-in-law of Floyd Schlossberg. Terry is in maintenance and construction.										9
10											10
11											11
12											12
13								TOTAL	\$ 17,219		13

\* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

\*\* This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees)  
FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME,  
ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Alden Naperville Rehab & HCC# 0022509

Report Period Beginning:

01/01/2004Ending: 2/31/2004

## VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

Name of Related Organization

Alden Management Services, Inc.

Street Address

4200 W. Peterson Ave.

City / State / Zip Code

Chicago

Phone Number

( 773-286-3883

Fax Number

773-286-3743

B. Show the allocation of costs below. If necessary, please attach worksheets.

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	<a href="#">See pg. 8A</a>					\$	\$			1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		\$	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related Long-Term												
1	Omega		X	remodling	\$5,332.75	1998	\$ 500,000	\$ 401,114	2014	0.1218	\$ 58,337	1	
2												2	
3												3	
4												4	
5												5	
	Working Capital												
6	related party-AMS/Ther Syst.	X									55,360	6	
7	related party-FECH	X									398	7	
8	related party-CPT	X									1,295	8	
9	TOTAL Facility Related				\$5,332.75		\$ 500,000	\$ 401,114			\$ 115,390	9	
	B. Non-Facility Related*												
10	patient fund interest										(144)	10	
11												11	
12												12	
13												13	
14	TOTAL Non-Facility Related						\$	\$			\$ (144)	14	
15	TOTALS (line 9+line14)						\$ 500,000	\$ 401,114			\$ 115,246	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V.     \$ \_\_\_\_\_     Line # \_\_\_\_\_

\* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.  
(See instructions.)

\*\* If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.  
(See instructions.)

Facility Name & ID Number Alden Naperville Rehab & HCC# 0022509

Report Period Beginning:

01/01/2004

Ending:

12/31/2004

## IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

## B. Real Estate Taxes

<b>Important</b> , please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.																																				
1. Real Estate Tax accrual used on 2003 report.		\$ <u>115,000</u>	1																																	
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$ <u>116,165</u>	2																																	
3. Under or (over) accrual (line 2 minus line 1).		\$ <u>1,165</u>	3																																	
4. Real Estate Tax accrual used for 2004 report. (Detail and explain your calculation of this accrual on the lines below.)		\$ <u>119,700</u>	4																																	
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$	5																																	
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>		\$	6																																	
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6		\$ <u>120,865</u>	7																																	
Real Estate Tax History:																																				
Real Estate Tax Bill for Calendar Year:	<table border="1"> <tr> <td>1999</td> <td><u>89,951</u></td> <td>8</td> </tr> <tr> <td>2000</td> <td><u>91,902</u></td> <td>9</td> </tr> <tr> <td>2001</td> <td><u>91,902</u></td> <td>10</td> </tr> <tr> <td>2002</td> <td><u>111,583</u></td> <td>11</td> </tr> <tr> <td>2003</td> <td><u>116,165</u></td> <td>12</td> </tr> </table>	1999	<u>89,951</u>	8	2000	<u>91,902</u>	9	2001	<u>91,902</u>	10	2002	<u>111,583</u>	11	2003	<u>116,165</u>	12	<table border="1"> <tr> <td colspan="3"><b>FOR OHF USE ONLY</b></td> </tr> <tr> <td>13</td> <td>FROM R. E. TAX STATEMENT FOR 2003</td> <td>\$</td> <td>13</td> </tr> <tr> <td>14</td> <td>PLUS APPEAL COST FROM LINE 5</td> <td>\$</td> <td>14</td> </tr> <tr> <td>15</td> <td>LESS REFUND FROM LINE 6</td> <td>\$</td> <td>15</td> </tr> <tr> <td>16</td> <td>AMOUNT TO USE FOR RATE CALCULATION</td> <td>\$</td> <td>16</td> </tr> </table>	<b>FOR OHF USE ONLY</b>			13	FROM R. E. TAX STATEMENT FOR 2003	\$	13	14	PLUS APPEAL COST FROM LINE 5	\$	14	15	LESS REFUND FROM LINE 6	\$	15	16	AMOUNT TO USE FOR RATE CALCULATION	\$	16
1999	<u>89,951</u>	8																																		
2000	<u>91,902</u>	9																																		
2001	<u>91,902</u>	10																																		
2002	<u>111,583</u>	11																																		
2003	<u>116,165</u>	12																																		
<b>FOR OHF USE ONLY</b>																																				
13	FROM R. E. TAX STATEMENT FOR 2003	\$	13																																	
14	PLUS APPEAL COST FROM LINE 5	\$	14																																	
15	LESS REFUND FROM LINE 6	\$	15																																	
16	AMOUNT TO USE FOR RATE CALCULATION	\$	16																																	
<u>real estate tax estimaqted at a 3% increase over prior year(116,165) rounded up to 119,700</u>																																				

## NOTES:

1. Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.  
**This denial must be no more than four years old at the time the cost report is filed.**

**IMPORTANT NOTICE**

**TO:** Long Term Care Facilities with Real Estate Tax Rates **RE:** 2003 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2003 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2003.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2003 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

**Please send these items in with your completed 2004 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed.** If you have any questions,

**2003 LONG TERM CARE REAL ESTATE TAX STATEMENT**

FACILITY NAME Alden Naperville Rehab & HCC COUNTY DuPage

FACILITY IDPH LICENSE NUMBER 0022509

CONTACT PERSON REGARDING THIS REPORT Steven M. Kroll

TELEPHONE 773-286-3883 FAX #: 773-286-2689

**A. Summary of Real Estate Tax Costs**

Enter the tax index number and real estate tax assessed for 2003 on the lines provided below. Enter only the portion of total cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2003.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>08-29-307-001</u>	<u>nursing hme</u>	<u>\$ 116,165.00</u>	<u>\$ 116,165.00</u>
2. _____	<u>Related party-AMS</u>	<u>\$ 149,765.00</u>	<u>\$ 7,340.00</u>
3. _____	<u>Related party-Forum</u>	<u>\$ 13,827.00</u>	<u>\$ 378.00</u>
4. _____	_____	<u>\$ _____</u>	<u>\$ _____</u>
5. _____	_____	<u>\$ _____</u>	<u>\$ _____</u>
6. _____	_____	<u>\$ _____</u>	<u>\$ _____</u>
7. _____	_____	<u>\$ _____</u>	<u>\$ _____</u>
8. _____	_____	<u>\$ _____</u>	<u>\$ _____</u>
9. _____	_____	<u>\$ _____</u>	<u>\$ _____</u>
10. _____	_____	<u>\$ _____</u>	<u>\$ _____</u>
<b>TOTALS</b>		<u>\$ 279,757.00</u>	<u>\$ 123,883.00</u>

**B. Real Estate Tax Cost Allocation:**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services?        YES   X   NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used)

**C. Tax Bills**

Attach a copy of the original 2003 tax bills which were listed in Section A to this statement. Be sure to use the 2003 tax bill which is normally paid during 2004

A. Square Feet: 65,063

B. General Construction Type:

Exterior brick

Frame steel

Number of Stories 3

C. Does the Operating Entity?

☐ (a) Own the Facility

☐ (b) Rent from a Related Organization.

☒ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?

☐ (a) Own the Equipment

☐ (b) Rent equipment from a Related Organization.

☒ (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?

☐ YES

☒ NO

If so, please complete the following:

1. Total Amount Incurred:

2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization:

4. Dates Incurred:

Nature of Costs:

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	SNF		1980	\$ 656,000	1
2					2
3	TOTALS			\$ 656,000	3

Facility Name &amp; ID Number Alden Naperville Rehab &amp; HCC

# 0022509

Report Period Beginning:

01/01/2004

Ending:

12/31/2004

## XI. OWNERSHIP COSTS (continued)

## B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	related party Forum				\$	\$		\$	\$	\$	4
5											5
6			1980	1979	2,333,433		30	77,781	77,781	1,944,530	6
7											7
8	related party-forum			1978	16,213		22			16,213	8
9	Improvement Type**										9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

\*Total beds on this schedule must agree with page 2.

\*\*Improvement type must be detailed in order for the cost report to be considered complete

See Page 12A, Line 70 for total

Facility Name &amp; ID Number Alden Naperville Rehab &amp; HCC

# 0022509

Report Period Beginning:

01/01/2004

Ending:

12/31/2004

## XI. OWNERSHIP COSTS (continued)

## B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	bells/doors	1981	\$ 876	\$	20	\$	\$	\$ 876	37
38	elevator repair	1982	2,796		8			2,796	38
39	repair water sys;roof;install windows/grab bars	1983	21,739		5-20			21,739	39
40	circuit breaker repair	1984	4,478		20	185	185	4,478	40
41	electical repair & water tower repair	1987	5,403		3			5,403	41
42	complete building renovation	1987	43,055	65	3-20	65		42,893	42
43	complete building renovation	1988	725,437	27,306	3-30	27,306		603,423	43
44	water tower repair/electrical repair	1987	7,293		3			7,293	44
45	repair tllephone sys;electical laundry	1988	3,890		5			3,890	45
46	repair pumppls/laundry;decoratoin	1989	17,943	543	5-20	543		15,548	46
47	water heater	1990	8,793		5			8,793	47
48	renovation	1991	24,099	861	5-20	861		18,145	48
49	repari water heater boiler freezer condenser	1991	8,380		5			8,380	49
50	repair water heater/freeZer/ssprinkler syst/a/c	1992	19,357	95	5-25	95		18,623	50
51	wallcovering hot water heater/paving/doors alarm syst	1993	45,517	1,526	5-15	1,526		40,255	51
52	plumbing /valves/pvaving	1994	22,139	1,140	10-20	1,140		17,341	52
53	repair water tower/fire alarms electical /roof wash.mach	1995	45,492	3,360	10-20	3,360		32,460	53
54	install door/frame	1996	2,200	220	10	220		1,962	54
55	replace condenser	1996	5,073	338	15	338		2,734	55
56	new cooling tower	1996	15,140	1,009	15	1,009		8,916	56
57	install amp panel/new circuits	1997	2,670		5			2,670	57
58	new valve	1997	1,710		5			1,710	58
59	recaulking	1997	7,475		5			7,475	59
60	new bearings/hvac/etc.	1998	4,317		5			4,317	60
61	Gen'l Parts- boiler repairs	1997	4,033	202	20	202		1,462	61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 3,398,950	\$ 36,665		\$ 114,631	\$ 77,966	\$ 2,844,325	70

\*\*Improvement type must be detailed in order for the cost report to be considered complete



## STATE OF ILLINOIS

Page 12B

Facility Name &amp; ID Number Alden Naperville Rehab &amp; HCC

# 0022509

Report Period Beginning:

01/01/2004

Ending:

12/31/2004

## XI. OWNERSHIP COSTS (continued)

## B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 3,398,950	\$ 36,665		\$ 114,631	\$ 77,966	\$ 2,844,325	1
2	CSI (replaced valves,relief)	1998	3,200		5			3,200	2
3	Atash(cleaned & tested dampers)	1998	3,465		5			3,465	3
4	Climate Service (fixed compressor and plate)	1998	8,747	583	15	583		3,888	4
5	ETC Carpet (carpet)	1998	1,118		5			1,118	5
6	Climate Service (repair chiller and safety controls)	1998	3,718	372	10	372		2,355	6
7	Patten (repair generator)	1998	1,986	99	20	99		637	7
8	Firemen Sealcoating (sealcoat asphalt parking lot)	1998	3,995	200	20	200		1,232	8
9	CSI-install thermometer/hvac-hot water)	1998	2,975		5			2,975	9
10	Chicago Cooling(repair a/c)	1999	2,171	217	10	217		1,194	10
11	Chicago Cooling(repair a/c pump)	1999	2,835	283	10	283		1,559	11
12	Harold Scales(4 dehumidifiers)	1999	2,115	211	10	211		1,128	12
13	Climate Services(ice machine repair)	1999	2,055	205	10	205		1,096	13
14	Fox Valley Fire & Safety(install door holders)	1999	1,568	157	10	157		823	14
15	Sterling Services(carpet maintenance)	1999	1,600	240	5	240		1,600	15
16	ABC: MISC LABOR	1999	2,278	228	10	228		1,196	16
17	ABC: CARPENTRY REPAIRS	1999	2,404	240	10	240		1,242	17
18	Sterling Services(carpet maintenance)	1999	1,600	267	5	267		1,600	18
19	Climate Services, Inc (boiler repair)	2000	9,048	905	10	905		4,449	19
20	Climate Services, Inc (boiler repair)	2000	1,654	165	10	165		799	20
21	Climate Services, Inc (Replace dampers )	2000	6,950	695	10	695		3,359	21
22	Climate Services, Inc (main coil , misc. piping)	2000	31,846	1,593	20	1,593		7,696	22
23	Poblocki & Sons (room ID"S)	2000	5,398	270	20	270		1,282	23
24	D. B. S Contracting (signs lighting)	2000	2,300	192	12	192		863	24
25	Alden Bennett Construction (major repair time & billing by fac)	2000	1,696	170	10	170		763	25
26	Fox Valley Fire & Safety (safety system)	2000	2,351	235	10	235		1,058	26
27	GT Mechanical, INC (heater safety defrost fan relay )	2000	1,700	170	10	170		737	27
28	Alden Bennett Construction (major repair time & billing by fac)	2000	4,658	466	10	466		3,727	28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 3,514,380	\$ 44,828		\$ 122,794	\$ 77,966	\$ 2,899,366	34

\*\*Improvement type must be detailed in order for the cost report to be considered complete

## STATE OF ILLINOIS

Page 12C

Facility Name &amp; ID Number Alden Naperville Rehab &amp; HCC

# 0022509

Report Period Beginning:

01/01/2004

Ending:

12/31/2004

## XI. OWNERSHIP COSTS (continued)

## B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 3,514,380	\$ 44,828		\$ 122,794	\$ 77,966	\$ 2,899,366	1
2	GT Mechanical, INC (suction, discharge & expansion valve)	2000	6,684	668	10	668		4,010	2
3	Coker Service (replace vessel, steam safety valve & ignition wire)	2000	5,906	591	10	591		2,411	3
4	Alden Bennett Const-time/material build.improv.	2000	3,248	325	10	325		1,327	4
5	Coker Service, Inc (dishwasher repair)	2001	1,926	193	10	193		578	5
6	Dav.Sol.- repair relief valve	2002	1,893	379	5	379		1,041	6
7	GT Mechanical, Inc.-replace burnt wire/motor hvac)	2002	1,992	199	10	199		448	7
8	GT Mechanical- replace condensor bundle on water chiller	2002	22,292	1,486	15	1,486		5,325	8
9	Alden Bennett Const-time/material build.improv.	2002	5,797	580	10	580		1,304	9
10	Alden Bennett Const-time/material build.improv.	2001	10,694	713	15	713		2,139	10
11	Dave Soltwich -repair water line	2003	1,531	306	5	306		612	11
12	CSI-Coker--repair dishwasher	2003	1,704	341	5	341		540	12
13	Simplex Grinnell-repair fire alarm&wiring	2003	3,179	636	5	636		795	13
14	Capps Plumbing-repair mejector pump	2003	1,398	280	5	280		350	14
15	Alden Bennett Const.- Awning	2004	2,350	118	15	118		118	15
16	Alden Bennett Const. -carpeting	2004	841	126	5	126		126	16
17	DSL-cable upgrade	2004	704	141	5	141		141	17
18	Alden Bennett Const. -nursing station repairs	2004	1,788	79	15	79		79	18
19	Alden Bennett Const. -new rood	2004	5,023	126	10	126		126	19
20	Alden Bennett Const. -ceiling tiles	2004	3,205	111	12	111		111	20
21	Alden Bennett Const. Asphalt repair	2004	6,580	603	10	603		603	21
22	CSI Coker-repair pewash pump	2004	2,325	213	10	213		213	22
23	Alden Bennett Const. -auto door operating equipment	2004	2,788	279	10	279		279	23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 3,608,229	\$ 53,321		\$ 131,287	\$ 77,966	\$ 2,922,042	34

\*\*Improvement type must be detailed in order for the cost report to be considered complete

## STATE OF ILLINOIS

Page 12D

Facility Name &amp; ID Number Alden Naperville Rehab &amp; HCC

# 0022509

Report Period Beginning:

01/01/2004

Ending: 12/31/2004

## XI. OWNERSHIP COSTS (continued)

## B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 3,608,229	\$ 53,321		\$ 131,287	\$ 77,966	\$ 2,922,042	1
2									2
3	Related Party-Forum:								3
4	Leasehold Improvement-Remodeling	1980	12,303		15			12,303	4
5	Leasehold Improvement-Remodeling	1980	19,273		20			19,273	5
6	Leasehold Improvement-Tenant Improvement	1987	996		13			996	6
7	Leasehold Improvement-AMS Remodel	1988	14,339		10			14,339	7
8	Leasehold Improvement-Roof	1994	3,572	223	16	223		2,234	8
9	Leasehold Improvement-Build.Improv	1996	1,259	79	16	79		704	9
10	Leasehold Improvement-Asphalting	2000	98		3			98	10
11	Leasehold Improvement-DAI	2001	172	17	10	17		54	11
12	Leasehold Improvement-Bathrooms	2002	733	82	7	82		181	12
13	Leasehold Improvement-Suite Renovation	2003	1,638	164	10	164		328	13
14	Leasehold Improvement-Plumbing, Construct, Concrete, Doors, etc	2004	1,820	148	7	148		148	14
15	Leasehold Improvement-Add-on Improvement, fixture base	1980	79		23			79	15
16	Leasehold Improvement-Add-on Improvement, lighting base	2001	137	27	5	27		103	16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26	Related Party-AMS:								26
27	Leasehold Improvement-Remodeling	1993	5,938		7			5,938	27
28	Leasehold Improvement-Remodeling	2002	4,861	608	7	608		1,215	28
29	Leasehold Improvement-Remodeling	2003	5,085	775	7	775		1,394	29
30									30
31									31
32									32
33	Forum Extended Care, LLC-building/building improv	1999	13,393	266	30	266		2,041	33
34	TOTAL (lines 1 thru 33)		\$ 3,693,926	\$ 55,710		\$ 133,676	\$ 77,966	\$ 2,983,471	34

\*\*Improvement type must be detailed in order for the cost report to be considered complete

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)								
	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 735,711	\$ 50,254	\$ 50,254	\$		\$ 430,272	71
72	Current Year Purchases	45,909	2,911	2,911			2,911	72
73	Fully Depreciated Assets	269,918	7,930	7,930			269,918	73
74								74
75	TOTALS	\$ 1,051,538	\$ 61,095	\$ 61,095	\$		\$ 703,101	75

D. Vehicle Depreciation (See instructions.)*									
	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9
76	car engine/bus/van	: dodge/other	98-'04	\$ 8,164	\$ 130	\$ 130	\$	3	\$ 7,981
77	transport patients	midwest:bus	1996	44,943					44,943
78									
79									
80	TOTALS			\$ 53,107	\$ 130	\$ 130	\$		\$ 52,924

E. Summary of Care-Related Assets				1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)			\$ 5,454,571	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)			\$ 116,935	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)			\$ 194,901	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)			\$ 77,966	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)			\$ 3,739,496	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)				
	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4
86	none	\$	\$	\$
87				
88				
89				
90				
91	TOTALS	\$	\$	\$

G. Construction-in-Progress		
	Description	Cost
92		\$ n/a
93		
94		
95		\$

\* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

\*\* This must agree with Schedule V line 30, column 8.

## XII. RENTAL COSTS

### A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: Omega

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?

If NO, see instructions.

☒ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

\*\*

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized  
by the length of the lease .

9. Option to Buy: ☒ YES ☐ NO Terms: Sale/leaseback \*

### B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?

☐ YES ☒ NO

16. Rental Amount for movable equipment: \$ 5,309 Description: copy machine and postage meter rentals

(Attach a schedule detailing the breakdown of movable equipment)

### C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	<u>related party</u>	<u>various</u>	\$ <u>#####</u>	\$ <u>22,410</u>	17
18	<u>various transport/etc</u>	<u>various</u>	<u>385.00</u>	<u>4,622</u>	18
19					19
20					20
21	TOTAL		\$ <u>#####</u>	\$ <u>27,032</u>	21

10. Effective dates of current rental agreement:

Beginning 10/31/01

Ending 10/31/06

11. Rent to be paid in future years under the current rental agreement:

Fiscal Year Ending Annual Rent

12. /2005 \$ 902,960

13. /2006 \$ 902,960

14. /2007 \$

\* If there is an option to buy the building, please provide complete details on attached schedule.

\*\* This amount plus any amortization of lease expense must agree with page 4, line 34.

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD?

YES

NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER AIDE

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER AIDE

Skilled Nursing On-Site

B. EXPENSES

ALLOCATION OF COSTS

(d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

\$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.

(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.

(c) For in-house training programs only. Do not include fringe benefits.

(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.

(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.

(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39-3	hrs	\$		\$ 124,727	\$		\$ 124,727	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			33,027			33,027	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			193,574			193,574	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	See page 16a	# of prescripts				104,543		104,543	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)									
			hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):	See page 16a				3,239	224,252		227,491	13
14	TOTAL			\$		\$ 354,567	\$ 328,795		\$ 683,362	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

Alden Nursing Center - Naperville

2004

Page 16
Col 5: PT,OT, & ST
Col 6: Other
Amount

## XIV. SPECIAL SERVICES (Direct Cost)

## Service

1. OT	39-3	\$124,727.00
2. ST	39-3	33,027.00
3.		
4. PT	39-3	193,574.00
5.		
6.		
7.		
8.		
9. Pharmacy	See pg 16A	132,801.00
Plus: Related Party- Forum Drugs		(18,255.00)
Plus: Related Party- Forum I.V.		(10,003.00)
Total to line 9 Pharmacy		104,543.00
10.		
11.		
12. Exceptional Care-Column 3	See pg 16A	0.00
12. Exceptional Care-Column 6	See pg 16A	0.00
13. Other: Lab,x-ray therapy,mattress,Pyramid bilings		194,876.00
Related Party- Pyramid		(17,263.00)
Related Party- CPT		3,239.00
Oxygen Cost-IDPA		46,639.00
Total to line 13		227,491.00
14. Total		683,362.00
		=====



		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance     95,000 )	1,930,520		3
4	Supply Inventory (priced at )	1,657		4
5	Short-Term Investments			5
6	Prepaid Insurance	8,982		6
7	Other Prepaid Expenses	2,189		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):   Due from 3rd parties	44,670		9
10	<b>TOTAL Current Assets</b> (sum of lines 1 thru 9)	\$     1,988,018	\$	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	1,344,640		15
16	Equipment, at Historical Cost	1,019,735		16
17	Accumulated Depreciation (book methods)	(1,721,828)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	8,244		19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets</b> (sum of lines 11 thru 23)	\$     650,791	\$	24
25	<b>TOTAL ASSETS</b> (sum of lines 10 and 24)	\$     2,638,809	\$	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$     2,555,764	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	169,144		28
29	Short-Term Notes Payable	40,780		29
30	Accrued Salaries Payable	361,997		30
31	Accrued Taxes Payable (excluding real estate taxes)	17,872		31
32	Accrued Real Estate Taxes(Sch.IX-B)	119,700		32
33	Accrued Interest Payable	3,009		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	accrued ins.,exp,idpa,sales tax misc	208,369		36
37	dueto affiliates	2,672,681		37
38	<b>TOTAL Current Liabilities</b> (sum of lines 26 thru 37)	\$     6,149,316	\$	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable	415,643		39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43				43
44				44
45	<b>TOTAL Long-Term Liabilities</b> (sum of lines 39 thru 44)	\$     415,643	\$	45
46	<b>TOTAL LIABILITIES</b> (sum of lines 38 and 45)	\$     6,564,959	\$	46
47	<b>TOTAL EQUITY</b> (page 18, line 24)	\$     (3,926,150)	\$	47
48	<b>TOTAL LIABILITIES AND EQUITY</b> (sum of lines 46 and 47)	\$     2,638,809	\$	48

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1 Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	<b>\$ (3,703,279)</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>	external audit adjustment made after 2003 cost report was	16,213	<b>3</b>
<b>4</b>	submitted. These have no effect on prior year's report.		<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	<b>\$ (3,687,066)</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	(239,084)	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	<b>\$ (239,084)</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	<b>\$</b>	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	<b>\$ (3,926,150)</b>	<b>24 *</b>

\* This must agree with page 17, line 47.

Facility Name &amp; ID Number Alden Naperville Rehab &amp; HCC

# 0022509

Report Period Beginning: 01/01/2004

Ending: 12/31/2004

**XVII. INCOME STATEMENT** (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required

classifications of revenue and expense must be provided on this form, even if financial statements are attached.

**Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.**

1			
	Revenue	Amount	
	<b>A. Inpatient Care</b>		
1	Gross Revenue -- All Levels of Care	\$ 7,749,646	1
2	Discounts and Allowances for all Levels	( )	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 7,749,646	3
	<b>B. Ancillary Revenue</b>		
4	Day Care	15,153	4
5	Other Care for Outpatients		5
6	Therapy	11,222	6
7	Oxygen	7,020	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 33,395	8
	<b>C. Other Operating Revenue</b>		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	1,391	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	8,897	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	19,535	19
20	Radiology and X-Ray	111	20
21	Other Medical Services	100,728	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 130,662	23
	<b>D. Non-Operating Revenue</b>		
24	Contributions		24
25	Interest and Other Investment Income***	144	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 144	26
	<b>E. Other Revenue (specify):****</b>		
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<b>bad debt recovery,vendor settlements</b>	5,875	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 5,875	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 7,919,722	30

2			
	Expenses	Amount	
	<b>A. Operating Expenses</b>		
31	General Services	1,491,239	31
32	Health Care	2,682,344	32
33	General Administration	1,751,919	33
	<b>B. Capital Expense</b>		
34	Ownership	1,396,475	34
	<b>C. Ancillary Expense</b>		
35	Special Cost Centers	725,686	35
36	Provider Participation Fee	111,143	36
	<b>D. Other Expenses (specify):</b>		
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 8,158,806	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(239,084)	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (239,084)	43

\* This must agree with page 4, line 45, column 4.

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? Not yet done If not, please attach a reconciliation.

\*\*\* See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

\*\*\*\*Provide a detailed breakdown of "Other Revenue" on an attached sheet.

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,248	1,288	\$ 42,661	\$ 33.12	1
2	Assistant Director of Nursing	1,912	2,080	54,896	26.39	2
3	Registered Nurses	19,313	20,905	580,323	27.76	3
4	Licensed Practical Nurses	19,575	20,695	514,061	24.84	4
5	Nurse Aides & Orderlies	66,997	71,687	965,805	13.47	5
6	Nurse Aide Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	491	521	5,812	11.16	8
9	Activity Director	1,904	2,080	50,604	24.33	9
10	Activity Assistants	5,658	6,074	69,998	11.52	10
11	Social Service Workers	2,008	2,080	36,763	17.67	11
12	Dietician					12
13	Food Service Supervisor	1,920	2,016	40,140	19.91	13
14	Head Cook	7,504	8,216	115,030	14.00	14
15	Cook Helpers/Assistants	27,838	29,843	266,271	8.92	15
16	Dishwashers					16
17	Maintenance Workers	3,736	4,210	96,303	22.87	17
18	Housekeepers	19,497	20,974	218,808	10.43	18
19	Laundry	5,746	6,047	56,130	9.28	19
20	Administrator	2,680	2,760	88,689	32.13	20
21	Assistant Administrator	1,320	1,320	46,117	34.94	21
22	Other Administrative	4,664	4,923	114,365	23.23	22
23	Office Manager					23
24	Clerical	4,389	4,740	54,711	11.54	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	1,872	2,072	51,748	24.97	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Ca Clin.Support.Supe	2,056	2,160	59,696	27.64	32
33	Other(specify) Alzeheimer's Dept.	6,412	6,648	71,001	10.68	33
34	TOTAL (lines 1 - 33)	208,740	223,339	\$ 3,599,932 *	\$ 16.12	34

\* This total must agree with page 4, column 1, line 45.

\*\* See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	monthly	\$ 8,000	1-3	35
36	Medical Director	monthly	36,000	10-3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	monthly	4,872	10-3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	13	700	11-3	44
45	Social Service Consultant	12	672	11-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	25	\$ 50,244		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$ N/A		50
51	Licensed Practical Nurses				51
52	Nurse Aides				52
53	TOTAL (lines 50 - 52)		\$		53



**XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).**

(See instructions.)

	1 Improvement Type	2 Month & Year Improvement Was Made	3 Total Cost	4 Useful Life	5                      6                      7                      8                      9                      10                      11                      12                      13 Amount of Expense Amortized Per Year								
					FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009
1	AC VENT	12/90	\$ 1,895	5	\$	\$	\$	\$	\$	\$	\$	\$	\$
2	VENT REPAIR	1/92	1,873	5									
3	REPLACE PUMP	3/92	3,388	5									
4	REPLACE PUMP	6/92	3,742	5	Continued on pg 22A & 22B...								
5	VALVE	8/92	2,147	5									
6	WALLPAPER	12/92	1,909	5									
7	PAINTING	12/92	3,800	5									
8	WALL COVERING	2/93	3,180	5									
9	PAINTING	3/93	363	5									
10	PAINTING	10/93	3,900	5									
11													
12													
13	HUMIDIFYING PUMP	9/97	1,582	3									
14	REPLACE BELT	3/98	3,510	3	195	0							
15	REPAIR PIPES	3/98	1,633	3	90	0							
16	WATER BALANCE	6/98	1,896	3	263	0							
17	PAINTING	6/98	4,517	3	628	0							
18	PAINTING	9/98	2,738	3	609	0							
19	PAINTING	12/98	4,829	3	1,476	0							
20	TOTALS		\$ 46,902		\$ 3,261	\$	\$	\$	\$	\$	\$	\$	\$

(See instructions.)

[illegible]

Facility Name &amp; ID Number

ALDEN NURSING CENTER - NAPERVILLE

0022509 Report Period Beginning: 1/1/04 Ending: 12/31/04

## XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).

(See instructions.)

	1	2	3	4	6	7	8	9	10	11	12	13		
	Improvement Type	Month/Yr Improvement	Total Cost	Useful Life	Amount of Expense Amortized Per Year									
					FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	
45	Climate Service (repair boiler,water heater)	3/99	2,629	3	876	876	146	0	0	0				
46	Climate Service (clean coils)	3/99	1,771	3	590	590	98	0	0	0				
47	Chicago Cooling(start up chiller)	7/99	4,019	3	1,340	1,340	670	0	0	0				
48	Painting>\$1,500 ytd for 1999	7/99	12,345	3	4,115	4,115	2,057	0	0	0				
49	Climate Service (boiler repair)	3/00	4,371	3	1,214	1,457	1,457	0	0	0				
50	GT Mechanical (repair chiller condenser)	5/00	2,098	3	466	699	699	0	0	0				
51	Alden Bennett Construction (time & material)	7/00	700	3	117	233	233	0	0	0				
52	Alden Bennett Construction (painting)	6/00	6,112	3	1,188	2,037	2,037	0	0	0				
53	Alden Bennett Construction (time & material)	12/00	8,531	3	237	2,844	2,844	0	0	0				
54	Painting>\$1,500 ytd for 2000	7/00	8,585	3	1,431	2,862	2,862	1,431	0	0				
55	Alden Bennett Construction (time & material)	1/02	3,719	15		248	248	248	248	248	248	248	248	
56	Alden Bennett Construction (time & material)	3/02	1,755	15		98	98	117	117	117	117	117	117	
55	TOTALS (sum of pages 22, 22A, & 22B)		202,270		22,320	25,517	14,377	2,724	1,221	880	880	880	716	



XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? no
- (2) Are there any dues to nursing home associations included on the cost report? \_\_\_\_\_  
If YES, give association name and amount. ICHA-\$9,297
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? \_\_\_\_\_
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes  
What was the average life used for new equipment added during this period? 10
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 33,175 Line 10
- (7) Have all costs reported on this form been determined using accounting procedure consistent with prior reports? yes If NO, attach a complete explanation. \_\_\_\_\_
- (8) Are you presently operating under a sale and leaseback arrangement? yes  
If YES, give effective date of lease. 10/31/96
- (9) Are you presently operating under a sublease agreement? \_\_\_\_\_ YES No NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES \_\_\_\_\_ NO No If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over \_\_\_\_\_
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. \$ 111,143  
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation. \_\_\_\_\_

- (13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions \_\_\_\_\_
- (15) Indicate the cost of employee meals that has been reclassified to employee benefit on Schedule V. \$ 29,605 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel? \_\_\_\_\_  
If YES, attach a complete explanation.  
b. Do you have a separate contract with the Department to provide medical transportation for residents? n/a If YES, please indicate the amount of income earned from such a program during this reporting period. \$ n/a  
c. What percent of all travel expense relates to transportation of nurses and patients? n/a  
d. Have vehicle usage logs been maintained? n/a  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? n/a  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? n/a  
**g. Does the facility transport residents to and from day training? N/a**  
**Indicate the amount of income earned from providing such transportation during this reporting period. \$ \_\_\_\_\_**
- (17) Has an audit been performed by an independent certified public accounting firm? yes  
Firm Name: BDO Seidman The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? no If no, please explain. in progress
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of service performed been attached to this cost report? yes  
Attach invoices and a summary of services for all architect and appraisal fees \_\_\_\_\_

Alden Nursing Center - Naperville  
Reporting Period Beginning  
Reporting Period Ending

002-2509  
1/01/04  
12/31/04

Page 24

Reclassifications - Pgs 3 and 4

From Line	To Line	Amount	Description
2		(29,605)	Employee Meal
	22	29,605	Employee Meal
22		(9,417)	Uniforms
	10	5,427	Uniforms
	6	229	Uniforms
	4	50	Uniforms
	1	1,717	Uniforms
	3	1,424	Uniforms
	11	207	Uniforms
	21	363	Uniforms
		<u>0</u>	Net should be 0

DATE	VENDOR	CHECK #	RN	LPM	MAINT	LAUND	G.NA	DIETRY	DINING H	RN/AD	HSKG	ACT	ADM	TOTAL
12/30/03	CNTAS	2015		74.75				62.40				32.31		169.41
12/40/03	CNTAS	2015					216.55	79.32			194.11			489.98
12/29/03	CNTAS	2015	68.19				340.81	219.09						859.99
1/12/04	CNTAS	2115						79.32						79.32
1/27/04	CNTAS	2115									79.53			79.53
1/27/04	CNTAS	2115	191.39	187.28			161.15	41.45				32.31	83.09	887.47
2/20/04	CNTAS	2167						80.57						80.57
2/20/04	CNTAS	2167	123.18				213.31							336.49
2/12/04	CNTAS	2167			71.25			72.63				50.17		194.19
2/27/04	CNTAS	2235		95.60			95.95					65.51	48.47	305.36
3/4/04	CNTAS	2235										16.19		16.19
3/9/04	CNTAS	2235						75.32					83.94	159.26
3/9/04	CNTAS	2235									154.98	100.34		255.32
3/9/04	CNTAS	2235				94.03								94.03
4/20/04	CNTAS	2345									167.07			167.07
4/30/04	CNTAS	2345					55.21							55.21
4/30/04	CNTAS	2345							32.15					32.15
5/18/04	CNTAS	2452						47.45			55.05			102.49
6/17/04	CNTAS	2452						55.21						55.21
6/17/04	CNTAS	2452						27.65						27.65
6/24/04	CNTAS	2452									187.07			187.07
6/25/04	CNTAS	2555						48.34						48.34
6/25/04	CNTAS	2555						31.48						31.48
6/25/04	CNTAS	2555							29.09				18.03	47.09
6/25/04	CNTAS	2555						31.85					43.59	75.37
6/25/04	CNTAS	2555						29.23			69.07			98.30
10/13/04	CNTAS	2561	56.47		87.68		87.68				117.65		43.55	462.77
10/13/04	CNTAS	2561	43.84					32.73						76.57
11/22/04	CNTAS										207.25		130.29	337.54
6/5/04	UCS UNIFORMS	2329							125.73					125.73
12/6/04	UCS UNIFORMS								82.65					82.65
2/6/04	MEU.NE	2275					20.59							20.59
2/20/04	MEU.NE	2275					37.06							37.06
2/24/04	MEU.NE	2275						29.04						29.04
2/21/04	MEU.NE	2275						29.04						29.04
2/21/04	MEU.NE	2275	29.04											29.04
2/21/04	MEU.NE	2275						29.59						29.59
2/24/04	MEU.NE	2275						37.86						37.86
2/24/04	MEU.NE	2275						37.27						37.27
2/25/04	MEU.NE	2275						29.24						29.24
2/25/04	MEU.NE	2275	55.45											55.45
2/25/04	MEU.NE	2275					20.59							20.59
2/25/04	MEU.NE	2275					29.04							29.04
2/25/04	MEU.NE	2275		49.37										49.37
2/25/04	MEU.NE	2275					49.37							49.37
2/25/04	MEU.NE	2275	12.04											12.04
2/10/04	MEU.NE	2275					26.21							26.21
3/27/04	MEU.NE	2361	20.84											20.84
3/26/04	MEU.NE	2361					51.16							51.16
2/26/04	MEU.NE	2361					34.07							34.07
3/26/04	MEU.NE	2361					51.16							51.16
3/30/04	MEU.NE	2361					20.59							20.59
3/27/04	MEU.NE	2361						38.20						38.20
3/26/04	MEU.NE	2361					72.72							72.72
3/26/04	MEU.NE	2361					76.75							76.75
3/26/04	MEU.NE	2361					68.13							68.13
3/26/04	MEU.NE	2361					72.72							72.72
3/26/04	MEU.NE	2361						55.45						55.45
3/26/04	MEU.NE	2361					38.20							38.20
3/27/04	MEU.NE	2361					55.45							55.45
3/27/04	MEU.NE	2361	55.45											55.45
3/6/04	MEU.NE	2361					37.27							37.27
3/26/04	MEU.NE	2361					72.72							72.72
4/10/04	MEU.NE	2455					38.20							38.20
6/17/04	MEU.NE	2520					80.55							80.55
6/17/04	MEU.NE	2520	80.55											80.55
6/17/04	MEU.NE	2520					64.21							64.21
6/18/04	MEU.NE	2520						80.59						80.59
6/17/04	MEU.NE	2520		80.59										80.59
6/17/04	MEU.NE	2520	109.99											109.99
6/18/04	MEU.NE	2520					80.59							80.59
6/18/04	MEU.NE	2520					80.59							80.59
6/18/04	MEU.NE	2520					55.12							55.12
6/17/04	MEU.NE	2520					80.59							80.59
6/18/04	MEU.NE	2520		54.17										54.17
6/18/04	MEU.NE	2520					80.59							80.59
7/3/04	MEU.NE						67.11							67.11
7/3/04	MEU.NE		109.99											109.99
7/3/04	MEU.NE					55.23								55.23
7/3/04	MEU.NE						34.94							34.94
7/3/04	MEU.NE						109.95							109.95
7/3/04	MEU.NE						109.07							109.07
7/3/04	MEU.NE		68.12	79.65			109.05	51.76						409.54
9/30/04	MEU.NE						444.84	63.35						508.20
10/18/04	MEU.NE			102.16										102.16
10/28/04	MEU.NE			25.59										25.59
12/16/04	MEU.NE						102.03							102.03
1/16/04	COMPETITIVE DISTRIBUTION	2611		185.61							185.60			365.21
														-
														-
TOTAL			1142.11	876.59	293.81	65.23	4004.41	1680.87	278.58	0	1360.32	220.49	403.1	10462.61

RECEIPTS			(124.67)	205.88	(27.71)	(8.02)	4437.11	(194.33)	(23.86)	-	(172.50)	(25.05)	(44.20)	(1,140.97)	(1,140.97)
ADJ			11.55	-8.87	2.57	0.89	40.51	17.05	2.31	-	19.96	2.32	4.08	105.74	105.74
TOTAL			1,026.99	769.71	328.67	49.76	3,687.61	1,621.68	196.83	-	1,437.82	324.76	363.18	8,417.28	8,417.28

FILL IN NUMBERS		10,558.25	100000
to accounts	102.20	Reference	(8.00)
to accounts	417.11		
	279.21	July UC-Care Dis-uniform	105.74